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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re

J. EZRA MERKIN AND BDO SEIDMAN  
SECURITIES LITIGATION

-----X

No. 08 Civ. 10922 (DAB)

DECLARATION OF IRA G. GREEN-  
BERG IN SUPPORT OF MOTION  
OF DEFENDANT BDO USA, LLP  
TO DISMISS

STATE OF NEW YORK     )  
                                      : ss.:  
COUNTY OF NEW YORK )

IRA G. GREENBERG declares as follows:

1. I am a member of the bar of this Court and of the firm of Edwards Angell Palmer & Dodge LLP, attorneys for defendant BDO USA, LLP, formerly known as BDO Seidman, LLP. I make this declaration in support of its motion to dismiss.

2. I have annexed to this declaration as exhibit A a copy of the third amended complaint; as exhibit B, of AU 326; as exhibit C, of AU 230; as exhibit D, of AU 311; as exhibit E, of AU 316; as exhibit F, of AU 332; as exhibit G, of chapter 5 of the AICPA Audit and Accounting Guide: Investment Companies; as exhibit H, of AU 324; and as exhibit I, of AU 110.

3. I have also attached for the Court's convenience as exhibit J the slip opinion in CRT Investments, Ltd. v. Merkin, Index No. 601052/09 (N.Y. Sup. Ct.,

New York County decided May 7, 2010), which is cited in the memorandum in support of the motion.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on the 30th day of July, 2010.

  
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IRA G. GREENBERG